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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
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DELPHI CORPORATION, et al.,	: Case No. 05-44481 (RDD)
	:
Debtors.	: (Jointly Administered)
	:
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JOINT STIPULATION AND AGREED ORDER DISALLOWING AND EXPUNGING  
CLAIM NUMBERS 1214 AND 3092  
(COMMISSIONER OF REVENUE FOR THE COMMONWEALTH OF MASSACHUSETTS)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Commissioner of Revenue for the Commonwealth of Massachusetts ("MDOR") respectfully submit this Joint Stipulation And Agreed Order Disallowing and Expunging Proofs Of Claim Numbers 1214 And 3092 (Commissioner of Revenue for the Commonwealth of Massachusetts) (the "Stipulation") and agree and state as follows:

WHEREAS on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS MDOR filed proof of claim number 1214 on December 19, 2005 and claim number 3092 on April 28, 2006 (collectively, the "Claims"), which assert unsecured non-priority claim in the amounts of \$456.00 and \$723.16, respectively, stemming from unpaid taxes.

WHEREAS the Debtors objected to claim number 3092 pursuant to the Debtors' Fifth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, And (b) Claims Not Reflected On Debtors' Books And Records, dated December 8, 2006 (the "Fifth Omnibus Claims Objection") (Docket No. 6100).

WHEREAS Delphi and the MDOR have agreed to resolve the Claims together.

WHEREAS on January 11, 2007, the MDOR filed its Opposition To Debtor's Objection To Allowance Of The Proof Of Claim Of Massachusetts Department Of Revenue (Claim No. 3092) (Docket No. 6614) (the "Response").

WHEREAS the MDOR acknowledges that Delphi has paid all balances due to

MDOR.

THEREFORE, the Debtors and the MDOR stipulate and agree as follows:

1. The Claims shall be disallowed and expunged in their entirety.
2. MDOR's Response to the Fifth Omnibus Claims Objection is resolved.

So Ordered in New York, New York, this 27<sup>th</sup> day of March, 2007

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND  
APPROVED FOR ENTRY:

/s/ John K. Lyons

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/s/ David T. Mazzuchelli

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